

program of \$1,000 for security for taxes. That actually was a less of a bond than the Revenue Department wanted, but that seemed to be an appropriate bond. There were several other fairly minor changes and I think you'll find them in our list of amendments. But if you look at change 11, that's kind of an interesting one. This was brought to us by Jerry Miller, by Senator Miller, and also John Cederberg, the accountant. Now apparently folk who file subchapter S corporations have a very hard time getting the appropriate credit on the Nebraska Individual Income Tax returns when their subchapter S corporation does business in other states. So we put together an amendment to make certain that that little problem was taken care of. We also had to make some changes to the tax protester penalties. Now the Revenue Department had wanted to come down very heavy-handedly on people that it regarded as tax protesters and it turned out that its definition of the tax protester could be your ordinary corporate president who simply was slow in paying taxes. So we put together a variety of clarifying amendments to make certain that we wouldn't...that the mesh of the net wasn't too fine because we sure as the devil didn't want to hurt the ordinary corporate president but by the same token we wanted to make certain that the tax protester would be subjected to some penalties for just plain refusing to pay taxes and that's in the amendments. Then we took care of some problems that arose in the collection of the litter fee and we took care of a couple of other minor items on motor fuel taxes and that is essentially it. The committee amendments, I think, are pretty innocuous. I don't think they are amendments that you can be nervous about. You should note that we did eliminate the sales tax, the proposed sales tax on interstate communications. You should note that we voted to retain the old sales tax exemption for manufacturing equipment, but we turned that exemption into a tax refund as opposed to simply an exemption from tax. Those are the principal features of the committee amendments and I would offer those to you at this time.

SPEAKER NICHOL: Senator Beutler, did you wish to speak on this? We have amendments to the committee amendments. Okay. Mr. Clerk, I understand we have some amendments to the committee amendments.

CLERK: Mr. President, the first amendment to the committee amendments is by Senator Goodrich and that amendment is on